

# INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

## \*\*\*Final Maintenance of Effort Report \*\*\*

(MOE for State FY 2009 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2006 and 2007  
Per-Student Calculated on the Child Count taken December 1, 2005 (FY 2006) and 2006(FY 2007)  
Local Funds Calculated using State Allowable Cost Payments for State FYs 2006 and 2007  
Allowable Reduction for State FY 2007 Calculated using Part B Allocations for State FYs 2007 and 2008

**PRIME APPLICANT:** 0586 Hellgate Elem 32 Missoula

**PLEASE NOTE:** The applicant is eligible to reduce their level of expenditure for School  
Fiscal Year 2008 by this amount: \$2,836

For FY 2008, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2007 and FY 2008 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

## STATE AND LOCAL FUNDS

### APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State and Local Funds	Total IDEA Part B Allocations	Total Allocations Excluding Supplemental Flow-Through	Allowable Reduction*
2006	109	869,784	209,002	199,850	
2007	120	944,732	212,954	202,984	1,567
2008			218,382	208,656	2,836

\*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

### 1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract state and local expenditures for FY 2006 from state and local expenditures for FY 2007 74,948

Is the Expenditure Difference greater than or equal to zero? YES  
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

### 2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction? N/A  
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

### 3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-student amount for FY 2006----- 7,980

Per-student amount for FY 2007----- 7,873

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006? NO

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)



**INDIVIDUALS WITH DISABILITIES EDUCATION ACT ( IDEA )**  
**Expenditures For Special Education**  
**by Line Item**

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

**PRIME APPLICANT: Hellgate Elem 0586**

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
<b>Hellgate Elem 0586</b>						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	357209.02	385261.18
			2XX	Personal Services - Employee Benefits	96908.49	95019.36
			3XX	Purchased Professional and Technical Services	1993.75	789.80
			4XX	Purchased Property Services	340.00	.00
			5XX	Other Purchased Services	162.63	1202.65
			6XX	Supplies and Materials	12424.04	5455.97
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	134275.32	155798.09
			2XX	Personal Services - Employee Benefits	27594.44	28630.82
			3XX	Purchased Professional and Technical Services	5031.00	110.00
			4XX	Purchased Property Services	39.95	.00
			5XX	Other Purchased Services	220.75	51.75
			6XX	Supplies and Materials	3269.99	2092.48
			810	Dues and Fees	292.00	.00
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	67124.85	70315.72
			2XX	Personal Services - Employee Benefits	12659.42	14161.21
			3XX	Purchased Professional and Technical Services	1471.75	.00
			5XX	Other Purchased Services	443.38	2327.98
			6XX	Supplies and Materials	799.75	417.75
			8XX	Other Expenditures	294.00	298.00
		27XX	Student Transportation Services			
			5XX	Other Purchased Services	2334.00	1523.00
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			5XX	Other Purchased Services	63600.22	59180.06
13	Tuition Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			5XX	Other Purchased Services	.00	23256.58
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	51218.78	64127.00
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	20033.48	23268.15
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	10043.45	11444.62
<b>District/Coop Totals</b>					<b>869,784.46</b>	<b>944,732.17</b>

Linda McCulloch Superintendent  
Office of Public Instruction  
Division of Special Education  
PO Box 202501  
Helena, MT 59620

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**Expenditures For Special Education**  
**by Line Item**

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

**PRIME APPLICANT:** Hellgate Elem 0586

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Prime Applicant Totals					869,784.46	944,732.17